

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Peru Community Schools (5635)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11050 Full Day Kindergarten	\$0	\$4,569	\$61,613	n/a	> 500%
	11100 Elementary	\$3,275,078	\$3,320,903	\$3,271,732	0%	-1%
	11200 Middle/Junior High	\$866,602	\$1,172,779	\$1,192,918	38%	2%
	11300 High School	\$2,008,852	\$1,932,654	\$2,028,206	1%	5%
	11450 Consumer and Homemaking	\$156,567	\$208,504	\$214,175	37%	3%
	11630 High School	\$0	\$87,550	\$96,238	n/a	10%
	12100 Gifted and Talented	\$148,693	\$169,080	\$178,054	20%	5%
	12210 Mild Mental Handicap	\$300,437	\$258,132	\$368,680	23%	43%
	12520 Compensatory	\$29,678	\$5,012	\$1,683	-94%	-66%
	12610 Learning Disability - Full Time	\$247,185	\$362,895	\$335,305	36%	-8%
	12710 Equal Opportunity At Risk	\$70,322	\$155,980	\$147,242	109%	-6%
	12900 Other Special Programs	\$4,644	\$1,853	\$545	-88%	-71%
	14200 Middle/Junior High	\$12,833	\$15,089	\$9,317	-27%	-38%
	14300 High School	\$46,874	\$67,538	\$58,897	26%	-13%
	16100 Remediation Testing	\$25,311	\$42,287	\$8,170	-68%	-81%
	16200 Preventive Remediation	\$50,112	\$58,041	\$55,408	11%	-5%
	22210 Service Area Direction	\$167,984	\$268,433	\$160,130	-5%	-40%
	22220 School Library	\$23,531	\$20,168	\$31,093	32%	54%
	22230 Audiovisual	\$764	\$2,014	\$1,204	58%	-40%
	22240 Education Television	\$1,637	\$0	\$0	-100%	n/a
	22250 Computer Assisted Instruction Services	\$195,134	\$222,310	\$0	-100%	-100%
	22290 Other Education Media Services	\$4,837	\$0	\$8,075	67%	n/a
	24100 Office of the Principal Services	\$684,718	\$778,514	\$864,908	26%	11%
	25860 Textbooks and Workbooks	\$249,863	\$232,424	\$231,433	-7%	0%
	25870 Materials and Supplies	\$11,840	\$0	\$0	-100%	n/a
	26497 Teachers Retirement Fund	\$261,614	\$491,477	\$507,059	94%	3%
	41100 Transfer Tuition	\$17,970	\$184,500	\$109,438	> 500%	-41%
	41300 Area Vocational Schools	\$279,985	\$373,383	\$306,617	10%	-18%
	41400 Joint Services and Supply	\$470,025	\$481,797	\$379,517	-19%	-21%
	41700 Interlocal Agreements - Other	\$46,790	\$101,615	\$99,285	112%	-2%
	41800 Payments to Charter Schools	\$0	\$4,295	\$0	n/a	-100%
	41900 Other	\$0	\$1,233	\$6,476	n/a	425%
	43500 Debt Services TRB Transfers - Transfers Author	\$0	\$21,687	\$0	n/a	-100%
Student Academic Achievement Total		\$9,659,883	\$11,046,714	\$10,733,417	11%	-3%
Student Instructional Support						
	21110 Service Area Direction	\$0	\$0	\$0	n/a	n/a
	21120 Attendance Services	\$31,930	\$40,229	\$42,275	32%	5%

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	21190 Other Attendance/Social Work Services	\$10,498	\$18,584	\$12,081	15%	-35%
	21220 Counseling Services	\$180,028	\$199,541	\$179,749	0%	-10%
	21240 Information Services	\$0	\$13,654	\$6,210	n/a	-55%
	21340 Nurse Services	\$42,841	\$57,070	\$76,471	78%	34%
	21390 Other Health Services	\$0	\$0	\$0	n/a	n/a
	21410 Service Area Direction	\$0	\$4,515	\$3,110	n/a	-31%
	22110 Service Area Direction	\$9,829	\$5,789	\$27,338	178%	372%
	22120 Instruction & Curriculum Development	\$4,267	\$0	\$0	-100%	n/a
	22130 Instructional Staff Training Services	\$24,522	\$193,953	\$213,533	> 500%	10%
	22190 Instructional Staff Training Services - Other	\$39,428	\$4,592	\$5,457	-86%	19%
	23110 Service Area Direction	\$32,718	\$23,882	\$27,210	-17%	14%
	23190 Other Governing Body Services	\$0	\$25,579	\$9,374	n/a	-63%
	23210 Office of the Superintendent	\$131,597	\$260,856	\$221,716	68%	-15%
	23220 Community Relations	\$348	\$898	\$4,494	> 500%	400%
	24900 Other Support Services - School Admin.	\$65,482	\$83,921	\$94,262	44%	12%
	26710 Technology Support and Maintenance	\$0	\$46,092	\$93,671	n/a	103%
Student Instructional Support Total		\$573,490	\$979,155	\$1,016,949	77%	4%
Overhead and Operational						
	23150 Legal Services	\$18,831	\$6,156	\$5,775	-69%	-6%
	25110 Office of the Business Manager	\$86,008	\$95,459	\$99,504	16%	4%
	25250 Financial Accounting	\$16,480	\$0	\$0	-100%	n/a
	25291 Refund of Revenue	\$1,558	\$729	\$5,404	247%	> 500%
	25295 Bank Service Charge	\$0	\$1,446	\$5,108	n/a	253%
	25296 Cash Change	\$0	\$300	\$245	n/a	-18%
	25299 Other	\$0	\$114	\$2,787	n/a	> 500%
	25360 Rent of Buildings & Equipment	\$0	\$2,062	\$417	n/a	-80%
	25410 Service Area Direction	\$527,615	\$697,881	\$668,879	27%	-4%
	25420 Maintenance of Buildings	\$512,547	\$782,050	\$754,482	47%	-4%
	25430 Maintenance of Grounds	\$0	\$0	\$9,746	n/a	n/a
	25440 Maintenance of Equipment	\$167,155	\$242,970	\$210,722	26%	-13%
	25460 Security Services	\$0	\$8,943	\$0	n/a	-100%
	25470 Insurance (other than buses)	\$44,803	\$97,205	\$84,061	88%	-14%
	25510 Service Area Direction	\$32,042	\$30,367	\$10,784	-66%	-64%
	25520 Vehicle Operation	\$213,878	\$318,586	\$347,695	63%	9%
	25530 Monitoring Services	\$505	\$884	\$761	51%	-14%
	25540 Vehicle Servicing and Maintenance	\$103,086	\$117,935	\$147,242	43%	25%
	25550 Purchase of School Buses	\$179,846	\$204,161	\$4,706	-97%	-98%
	25560 Insurance on Buses	\$172	\$39	\$0	-100%	-100%

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	25590 Other Pupil Transportation Services	\$41,964	\$32,442	\$6,331	-85%	-80%
	25591 Bus Driver Training	\$0	\$24	\$734	n/a	> 500%
	25610 Service Area Direction	\$22,966	\$25,412	\$28,723	25%	13%
	25620 Food Preparation and Dispensing	\$283,763	\$314,248	\$364,848	29%	16%
	25630 Food Delivery	\$11,679	\$16,665	\$10,597	-9%	-36%
	25640 Food Purchases	\$364,819	\$367,125	\$447,035	23%	22%
	25690 Other Food Services	\$35,145	\$27,768	\$39,167	11%	41%
	26495 Official Bonds	\$688	\$626	\$848	23%	35%
	26500 Statistical Services	\$0	\$15,917	\$8,886	n/a	-44%
	26900 Other Staff Services	\$0	\$15,028	\$0	n/a	-100%
	29000 Support Services - Other	\$0	\$17,952	\$21,782	n/a	21%
	34000 Athletic Coaches	\$110,557	\$78,033	\$79,903	-28%	2%
	39900 Other Community Services	\$18,906	\$7,614	\$31,247	65%	310%
	52200 Temporary Loans, INTEREST ON DEBT	\$43,602	\$38,120	\$52,117	20%	37%
Overhead and Operational Total		\$2,838,617	\$3,564,260	\$3,450,537	22%	-3%
Nonoperational						
	25320 Land Acquisition and Development	\$10,903	\$0	\$0	-100%	n/a
	25330 Professional Services	\$75,990	\$6,240,260	\$17,434	-77%	-100%
	25350 Building Acquisition/Construction/Improvement	\$1,082,947	\$244,848	\$123,446	-89%	-50%
	25351 Building Acquisition/Construction/Improvement	\$358,571	\$615,329	\$960,733	168%	56%
	25370 Purchase of Moveable Equipment	\$0	\$4,297	\$7,791	n/a	81%
	25380 Purchase of Mobile or Fixed Equipment	\$201,908	\$264,172	\$396,213	96%	50%
	25390 Other Facilities Acquisition & Construction	\$64,746	\$19,406	\$15,711	-76%	-19%
	51100 Bonds, PRINCIPAL OF DEBT	\$62,955	\$386,854	\$393,383	> 500%	2%
	53100 Buildings, LEASE RENTAL	\$1,684,134	\$1,768,484	\$1,768,000	5%	0%
	54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS	\$141,375	\$121,493	\$606,804	329%	399%
Nonoperational Total		\$3,683,529	\$9,665,142	\$4,289,515	16%	-56%
prorated						
	26491 PERF	\$114,715	\$100,238	\$97,635	-15%	-3%
	26492 Social Security	\$711,764	\$806,602	\$817,085	15%	1%
	26493 Workmen's Compensation	\$35,037	\$42,821	\$39,335	12%	-8%
	26494 Group Insurance	\$755,498	\$1,117,257	\$1,620,297	114%	45%
	26496 Unemployment Compensation	\$1,354	\$7,287	\$6,386	372%	-12%
	26498 Severance/Early Retirement Pay	\$88,000	\$454,037	\$502,147	471%	11%
prorated Total		\$1,706,368	\$2,528,242	\$3,082,884	81%	22%

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1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
1006 Category		FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase			
Student Academic Achievement		\$11,072,655	\$13,160,464	\$13,308,014	20%	1%	60.0%	47.4%	59.0%
Student Instructional Support		\$647,330	\$1,102,558	\$1,162,131	80%	5%	3.5%	4.0%	5.1%
Overhead and Operational Nonoperational		\$3,058,373	\$3,855,350	\$3,813,643	25%	-1%	16.6%	13.9%	16.9%
Grand Total		\$18,461,887	\$27,783,514	\$22,573,303	22%	-19%			

	FY1997	FY2006	FY2007
Student Instructional Expenditures (Academic Achievement plus Support)	63.5%	51.3%	64.1%